

August 7, 2008

Mr. Chad Stobbe
Environmental Specialist Senior
Iowa Department of Natural Resources
Wallace State Office Building
509 E. 9th Street
Des Moines, Iowa 50319-0034

Dear Mr. Stobbe:

Headwaters Resources is America's largest manager and marketer of coal combustion products, including fly ash. Operating coast to coast, Headwaters Resources is the leader in supplying materials derived from coal combustion products. Materials such as fly ash are produced principally at coal-fueled electric power plants. Fly ash use improves concrete performance – making it stronger, more durable, and more resistant to chemical attack. Fly ash use also creates significant benefits for our environment – reducing landfill utilization and offsetting greenhouse gas emissions. Headwaters Resources has invested heavily in terminals and transportation equipment to provide reliable service to fly ash purchasers. And Headwaters Resources provides a comprehensive suite of materials management services to utility and industrial generators of coal combustion products.

Headwaters Resources as a national company supports the position of the Iowa Utility Association (IUA) for the submittal petition to the IDNR seeking revisions and amendments to Iowa Administrative Code (IAC-567) – Chapter 108, "Beneficial Use Determinations: Solid By-Products as Resources and Alternative Cover". Headwaters Resources has been an active participant in the discussions of the IUA Task Force and the developments of the comments filed by the IUA on behalf of the task force dated August 7, 2008.

We look forward to working with you and your department. Should you have any questions regarding this letter, please feel free to contact me.

Sincerely,

Keith Bargaheiser

Keith Bargaheiser
National Manager of CCP Utilization
Headwaters Resources.